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ISSUED BY: **Department of Revenue - Security**	
EFFECTIVE DATE:	
PROCEDURE **6.5.2** *(formerly KRC procedure #5.7)*	
SUBJECT: **User Access to Department of Revenue Computer Information and Resources**	
Distribution Code(s): **A, B, C, D**	Contact: **Dept. of Revenue Security Office (502) 564-5200, Station #17**

I. INTRODUCTION

The Kentucky Department of Revenue must ensure the security and confidentiality of all computer information and resources (i.e., E-mail and Internet). By statute, the Department of Revenue can impose civil and criminal penalties for breaches of this confidentiality. Employees and supervisors shall direct all security issues and requests for access to Department of Revenue Security Office. Properly completed access requests, using the Authorization to Access Department of Revenue Confidential Computer Information form will be processed within three (3) business days. The Department of Revenue On-line Systems Handbook, issued to each supervisor, lists all systems and applications available for access by Department of Revenue employees. The Department of Revenue Security Office will forward forms requesting access to other agencies' computer systems to the appropriate agency for processing. E-mail and Internet access and use are outlined in Finance and Administration Cabinet Standard Procedure 3.1, as well as the Department of Revenue companion procedure, #6.5.3.

II. PROCEDURE

To ensure the security and confidentiality of computer information, the Department of Revenue requires supervisors to complete an Authorization to Access Department of Revenue Cabinet Confidential Computer Information form, to request the applicable "need-to-know" access for each employee to perform his/her required job functions.

A. Requesting Access

Department of Revenue supervisors shall use the procedures outlined in this section for requesting access to Department of Revenue electronic information:

1. Complete an Authorization to Access Department of Revenue Confidential Computer Information form with the following information:

    a. Name(s) of the systems and applications, including other agencies, the employee needs access to;

    b. Date;

    c. User's name and social security number;

    d. User ID (if none exists, leave blank);

    e. Type of access required:

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(1) *Mainframe Access inquiry, update, preparer, approver, and preparer/ approver, or*

(2) *Network Access - read, write, create, delete, modify, and file scan*

    f.   Start date (beginning date of access);

    g.   End date (ending date of access);

    h.   Need-to-know justification - explain briefly why the employee needs the required access (must be job related); and

    i.   Supervisor or manager signature, telephone number and date signed.

2.   Complete a KY-OSCAR User ID Request form if access to the On-line System for Collection of Accounts Receivable (KY OSCAR) is requested on the Authorization to Access Department of Revenue Confidential Information form.

3.   Contact the Department of Revenue Security Office for the appropriate outside agency forms if the request is for accessing non-Department of Revenue systems.

4.   Retain a copy of the Authorization to Access Department of Revenue Confidential Computer Information form and, if applicable, the KY OSCAR User ID Request form, as well as any outside agency forms, and forward the originals to the Department of Revenue Security Office.

5.   Retain a copy of the Application Access Authorization form if applicable and forward the originals to the Department of Revenue Security Office. The supervisor must complete the Application Access Authorization form for accessing the following Department of Revenue systems:

    a.   CARS (Compliance and Receivable system);

    b.   File Requisition system;

    c.   Journal Voucher system; and

    d.   Tax Refund system (corporate, individual income tax and miscellaneous taxes) and

    e.   Bankruptcy.

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B. Granting Access

The Department of Revenue Security Office strives to grant the requested access to Department of Revenue electronic information within three (3) business days and shall follow the procedures listed below:

1. Review the Authorization to Access Department of Revenue Confidential Computer Information form, KY-OSCAR User ID Request form, Application Access Authorization form and any outside agency forms for completion and proper approval.

   If any outside agency applications were requested on the Authorization to Access Department of Revenue Confidential Computer Information form and the related outside agency form was not completed, the Department of Revenue Security Office will send the appropriate outside agency access forms to the supervisor for completion.

2. Forward the form to the Department of Revenue Disclosure Office for approval if the request relates to accessing federal data.

3. Forward the KY-OSCAR User ID Request form to the Department of Revenue Division of Collections for processing. The Division of Collections will contact employees with their assigned KY-OSCAR user ID and password.

4. Assign a user ID if the request is for a new employee. If the request is for a returned or reinstated employee, the Department of Revenue Security Office will use the previously assigned user ID, if available.

5. Perform necessary internal procedures to fulfill the authorization request.

6. Notify the supervisor when the employee's user ID and access have been assigned.

7. Contact the new employees with temporary passwords and explain password security and no-sharing procedures.

8. Complete the lower portion (Department of Revenue Security Office Use Only) of the Authorization to Access Department of Revenue Confidential Computer Information form with the following:

   a. User ID Assigned By;

   b. Date Assigned;

    c.   Date Supervisor/Manager Notified;

    d.   New Access(es) Assigned By;

    e.   Date Assigned; and

    f.   Date Supervisor/Manager Notified.

9. File the Authorization to Access Department of Revenue Confidential Computer Information form for audit purpose.

C. Obtaining Access to Non-Revenue Systems

1. The supervisor must complete the Authorization to Access Department of Revenue Confidential Computer Information form with the information required in the "Requesting Access" section of this procedure and the outside agency access request forms. The Department of Revenue Security Office will assist the supervisor in obtaining the outside agency request forms if they are not available.

2. The Department of Revenue Security Office will forward the applicable access request forms to the outside agency. However, the Department of Revenue Security Office has no control over the outside agency completion dates.

3. The outside agency will contact the employee directly if the request involves assigning an outside agency ID and password; otherwise, the Department of Revenue Security Office will notify the supervisor of the request status.

D. Removing Access to Department of Revenue Information

If the supervisor records an "End Date" on the Authorization to Access Department of Revenue Confidential Computer Information form, the Department of Revenue Security Office will revoke the employee's access at the close of business on that "End Date." Therefore, the Department of Revenue Security Office does not require additional notification. However, the supervisor shall request the Department of Revenue Security Office to revoke an employee's user ID and system accesses if the employee leaves the Department of Revenue, goes on an extended leave of absence, transfers to another area within the Department of Revenue, or is under any disciplinary action, within five (5) work days of the desired action date. If an employee is subject to disciplinary action, his/her immediate supervisor must notify the Department of Revenue Security Office immediately and by the close of business that day.

1. The supervisor shall complete the Authorization to Access Department of Revenue Confidential Computer Information form with the following:

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      a. Names of the systems and applications, including other agencies, to be removed;

      b. Date;

      c. User's name and social security number;

      d. User ID;

      e. End date (date access is to be revoked);

      f. Need-to-know justification - explain why the employee's User ID and/or access should be revoked; and

      g. Supervisor or manager signature, telephone number and date signed.

2. The supervisor shall retain a copy of the Authorization to Access Department of Revenue Confidential Computer Information form and forward the original to the Department of Revenue Security Office.

3. The Department of Revenue Security Office shall process the authorization request within three (3) business days, complete the Department of Revenue Security Office Use Only section of the Authorization to Access Department of Revenue Confidential Computer Information form, and file this form for audit and control purposes. If an employee is under disciplinary action, the Department of Revenue Security Office shall process the request immediately.

III. DISCIPLINARY ACTION

Failure to follow the procedures set forth in this policy may result in disciplinary action, including reprimand, suspension or dismissal.

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IV. FORMS

Authorization to Access Department of Revenue Confidential Computer Information – 7.Forms - 6.5.2/a

Application Access Authorization – 7.Forms - 6.5.2/b

Instructions for Completing the Application Access Authorization – 7.Forms - 6.5.2/c

KY-OSCAR User ID Request – 7.Forms - 6.5.2/d

NO STANDARD PROCEDURE MAY BE REVISED BY ADDENDUM, MEMORANDUM OR ANY OTHER MEANS OTHER THAN THOSE SET OUT IN STANDARD PROCEDURE #1.1 ENTITLED "CREATION, REVISION AND RESCISSION OF FINANCE AND ADMINISTRATION CABINET POLICIES AND PROCEDURES"

DISTRIBUTION CODES:
A. Senior Management   **B. Division Directors**   **C. Branch Managers/Supervisors**
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